

ACCA

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CIMA **Automation 32 -** **Group Debrief** **KC**

Course Book

Note. This is a front matter note group I added just for the sake of it...

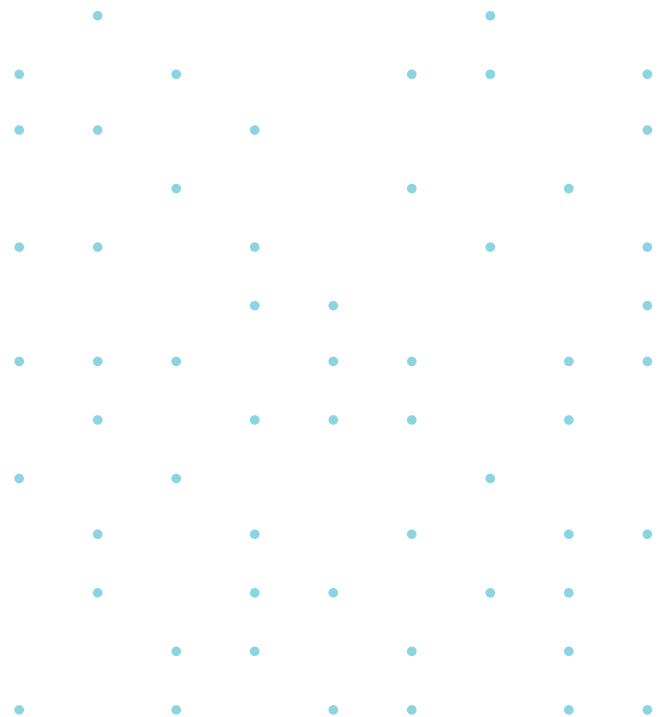
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Introduction





Appendix 1: Appendix 2



This is my appendix 2 content.

This requirement was very well answered on the whole. The layout of the answers was generally logical and easy to follow. The more unusual parts of the question ie, the small gifts, school fees and the fall in value were also generally dealt with well. The majority of students understood that the fall in value was not included in the value of accumulated gross chargeable transfers.

Students could do better if they showed their workings. This is most often an issue with the nil rate band where it is not uncommon for students just to put a dash where they think there is no nil rate band remaining. Where this is incorrect it is difficult to award marks without knowing how they have reached that conclusion.

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